

Competence, Accountability on Audit Quality: Auditor Ethics as Moderating Variable

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Abstract

This study examines and determines the effect of competence and accountability on audit quality with auditor ethics as a moderating variable. This research is quantitative research with a descriptive approach and statistical analysis. The population in this study were all auditors at KAP in Makassar City, amounting to 38 people. The sampling technique used was the census sampling technique. Data sources are primary data collected by distributing questionnaires to all respondents. The statistical method used to test the hypothesis is to use multiple correlations with the help of SmartPLS software; after all the data in this study is collected, then data analysis is carried out consisting of descriptive statistical analysis, measurement model tests, or outer models consisting of (convergent validity), discriminant validity, composite reliability) and structural model tests or inner models were evaluated using R-square for the dependent construct and direct and indirect hypothesis testing. The results showed that competence and accountability had a positive and significant effect on audit quality, auditor ethics were able to moderate competence on audit quality, and auditor ethics were able to moderate accountability on audit quality.

Keywords: Competence, Accountability, Audit Quality, Auditor Ethics

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Introduction

The period of globalization has logical repercussions for increasing the rivalry between businesses, allowing them to sustain and improve their performance. According to (Imansari & Halim, 2016), public accounting is a profession that stakeholders rely on to ensure the accuracy of the company's financial statements. In the public accounting profession, the public expects a free and objective evaluation of the information supplied in financial reports by corporate management (Mulyadi, 2014). As one of the benefits of public accounting services, the public accounting profession is responsible for increasing the reliability of company financial reports so that the public has access to reliable financial reporting

information for making the right decisions based on Indonesian accounting principles. In conducting an audit, the auditor is not only for the client's benefit but also for the benefit of other parties who have an interest in the audited financial statements, such as potential investors, investors, creditors, government agencies, and other related parties who use them to evaluate the company and make strategic decisions (Abdullah, 2016).

PT Kimia Farma is one of the government-owned pharmaceutical manufacturers in Indonesia. In the audit on 31 December 2001, Kimia Farma's management reported a net profit of IDR 132 billion, and the report was audited by Hans Tuanakotta & Mustofa (HTM). However, the Ministry of BUMN and Bapepam considered that the net profit needed to be bigger and contain engineering elements. After a re-audit, on October 3, 2002, the 2001 Kimia Farma financial statements were restated because a fundamental error had been determined. In this case, public accountants should act independently because they are the party in charge of examining and reporting irregularities in the recording of financial statements. The 1995 capital market law expressly states that if an error is found, the public accountant must report it to the Capital Market Supervisory Agency (BAPEPAM) within three working days. If the findings are not reported, the auditor may be subject to criminal sanctions because provisions stipulate that each accounting profession must report findings if issuers violate capital market regulations (Febriyanti, 2014).

Users of the Public Accounting Firm's services hope that the auditors will provide the correct opinion so that quality audited financial reports can be produced. This is because high-quality audits will have financial information that can be relied upon as a basis for decision-making by the firm's users. Users of audited financial statements and other services demand that public accountants pay close attention to audit quality (Mutmainah et al., 2021). Before gaining independence, a prospective auditor must possess the necessary knowledge and skills to produce high-quality audits. This is because an inadequate auditor may need assistance performing audit duties independently. Due to their lack of knowledge and expertise, incompetent auditors frequently rely on the perspectives of others when conducting auditing tasks (Ismiyati, 2019). Auditors must function as experts in the fields of accounting and auditing when conducting audits. Beginning with formal education, expertise is attained via audit experience and practice. In addition, the auditor must get proper technical training, including technical and general education. Competence is a requirement for the auditor to conduct a proper audit and aids in maintaining the auditor's objectivity and integrity (Lubis, 2020).

In addition to competency requirements, accountability factors play a vital role in ensuring that auditors conduct high-quality audits (Priyambodo & Agus Endro, 2015). Accountability is a form of managerial accountability to all interested parties. Accountability in an organization is a social-psychological drive exhibited by an auditor who considers moral and professional issues in all of his auditing duties. The use of auditor ethics is a sort of accountability and honesty shown by natural auditors conducting audits to generate high-quality audits (Kurnia et al., 2014). The auditing profession requires ethics since the auditor holds a position of trust and faces potential conflicts of interest. The auditor profession's code of ethics governs various issues, including principles that must be adhered to by auditors and defined technical inspection standards that they must adhere to when performing audit tasks (Mariyanto & Praptoyo, 2017). The study's results (Adha, 2016) indicate that the auditor's

professional ethics influence audit quality positively. According to (Kurnia et al., 2014), if an auditor's professional ethics increase as he or she performs audit duties, the resulting audit will be of a higher quality. Auditor ethics are required as a form of public accountability (Napitupulu et al., 2021).

Numerous studies on the relationship between competency and audit quality (Ilmiyati & Suhardjo, 2012; Ningsih, 2013; Purwanda & Harwahap, 2015) have demonstrated that as the auditor's competence improves, so does the audit quality. However, study conducted by (Anugrah et al., 2017; In & Asyik, 2019) demonstrated that audit quality was not affected by audit expertise. According to research (Abdullah, 2016; Febriyanti, 2014) on the effect of accountability on audit quality, accountability influences audit quality. Despite this, multiple research (Ismiyati, 2019; Lubis, 2020; Mutmainah et al., 2021) indicate that accountability has no effect on audit quality.

The research results (Mariyanto & Praptoyo, 2017; Kharismatuti & Hadiprajitno, 2012) indicate that the interaction between competence and auditor ethics positively impacts audit quality. In contrast, research (Anugrah et al., 2017; In & Fun, 2019) demonstrates that auditor competency and ethics negatively impact audit quality. Then, according to research conducted (Priyambodo & Agus Endro, 2015) on the interaction of auditor ethics and accountability on audit quality, the interaction between accountability and auditor ethics has a considerable beneficial influence on auditor quality. In contrast, research indicates (Milasari & Sugiyanto, 2015) that the interplay between auditor accountability and ethics has a detrimental impact on audit quality.

To determine the elements influencing audit quality, auditors must research audit quality. In addition, it can increase the performance and quality of audits for audit service consumers. This research is necessary to determine which KAPs consistently maintain the quality of their audits. Considering this, this study aims to investigate the effect of competence and responsibility on audit quality at the Public Accounting Firm (KAP) in Makassar, with auditor ethics as a moderating variable.

Behavioral theory is a field of study that examines human behavior. The three primary contributions to behavioral science are psychology, sociology, and social psychology. Each can describe and explain human behavior. Group dynamics, a combination of character and social structure, influences human behavior (Milasari & Sugiyanto, 2015). Auditing standards pertain to the execution of specific audit assignments, whereas quality control standards pertain to the execution of KAP audit practices. Therefore, if the auditor conducting the audit has met audit and quality control criteria, his audit is a quality audit. De Angelo (1981) defines audit quality as the probability that an auditor discovers and reports an accounting system violation for a client (Harjanto & Zulaikha, 2014).

Experience, honesty, and knowledge of auditing and accounting rules also impact audit quality (Siahaan, 2019). According to research (Agoes, 2012; Risandy et al., 2019), various factors influence audit quality, including the duration of the audit, the number of clients, the client's financial condition, and third-party evaluations. According to Tjan (2020), competency is the product of formal education, professional examinations, and participation in seminars and workshops. The more qualifications an auditor holds and the more frequently he attends training or meetings, it is hoped that he will be more adept at performing his tasks. Competence is demonstrated by the requirement that each auditor possesses the skills and

proficiency of the generally recognized auditor profession to conduct an audit; competence can be obtained through education and experience, which can ensure that the audit services provided are of the highest level of professionalism.

Accountability is the duty of the fiduciary (agent) to present, report, and reveal all activities and activities that are the responsibility of the fiduciary (principal), who has the right and authority to demand this accountability (Alsughayer, 2021). According to Harjanto (2014), ethics is the study of actions or understanding customs. There are, however, at least three ethical connotations for this word, as it is frequently employed in various contexts. First, moral principles and norms guide an individual or community in regulating behavior. Second, a collection of normative norms or ideals. Third, knowledge of good and evil. Morality is a moral quality or a set of broad ideas and ideals about good and evil. Auditor ethics are the moral standards that direct auditors to conduct quality audits (Kurnia et al., 2014).

Auditors with extensive education will have a broader perspective on many issues. Increasingly, auditors will have an in-deep understanding of the field in which they operate, enabling them to identify problems in greater depth. However, with the proper expertise, it will be easier for the auditor to keep up with ever-more-complex advancements. Auditors must also comprehend the customer's industry whose financial statements will be audited. Understanding the client's industry will make the auditor's audit job easier to accomplish. In addition, the auditor is considered competent if the working period has been extensive and the number of clients is substantial. This means that the longer the Auditor has been in his profession and the greater the number of clients he has assisted, the better the audit will be; finally, the auditor must be able to communicate effectively with the client to obtain the necessary information to ensure that the audit is thorough and meets the client's requirements. Dewi (2016) contends that expertise and knowledge are indispensable for an audit opinion. According to Jusup (2014), audit quality can be attained if the auditor is competent. This competency includes two components: experience and knowledge. As the leader in carrying out audit responsibilities, the auditor must continuously enhance their existing expertise to maximize the application of knowledge in practice. According to a prior study (Ningsih, 2013; Purwanda & Harahap, 2015), competency in auditing has a beneficial effect on audit quality.

H₁: Competence has a positive effect on Audit Quality.

Accountability is the auditor's sense of responsibility in performing an audit job. Accountability is a social-psychological motivation that motivates an individual to fulfill his responsibilities and be accountable to his environment. The auditor must be internally motivated to complete the audit assignment accurately. In addition, an auditor's motivation might influence the completion of his obligations and allow him to complete his work on time. Research (Abdullah, 2016; Febriyanti, 2014) demonstrates that audit accountability favorably impacts audit quality.

H₂: Accountability has a positive effect on Audit Quality.

A competent auditor will always adhere to auditing principles and the applicable code of ethics to provide audits of the highest quality. An auditor conducting an audit must adhere

to auditing standards established by the Indonesian Institute of Accountants (IAI), particularly general standards, fieldwork standards, and reporting standards, to maintain their professionalism as public accountants. In addition to auditing requirements, auditors must abide by a professional code of ethics that governs their behavior when conducting professional practice with other members and the general public. A quality audit is necessary to ensure that the accounting profession satisfies its responsibility to investors, the public, the government, and other parties who rely on audited financial reports by adhering to the highest ethical standards (Priyambodo & Agus Endro, 2015). According to Mariyanto (2017), competent audit ethics will boost the influence of competence on audit quality. An auditor's code of ethics must also be followed to acquire quality audit results. The study's results (Priyambodo & Agus Endro, 2015) demonstrate that the competence and ethics of auditors have a beneficial effect on audit quality.

H₃: Auditor Ethics will affect the relationship between competence and audit quality.

To maintain his professionalism as a public accountant, an auditor must demonstrate high accountability when auditing clients. In this situation, the auditor must be accountable as a kind of obligation to clients, peers in the profession, and other practices. In addition to strong responsibility, the auditor must also pay close attention to the Auditing Standards and the Code of Ethics, which cannot be separated from auditing standards as references for performing audits (Ismiyati, 2019). The results of the study (Priyambodo & Agus Endro, 2015) indicate that auditor responsibility and ethics in conducting audits can have a negligible impact on audit quality.

H₄: Auditor Ethics will influence the relationship between Accountability and Audit Quality.

Research Design and Method

Our research is quantitative and employs a survey methodology. This study included all independent auditors in public accounting firms registered with IAPI, a total of 55 auditors, using the census approach to determine the sample. We use primary data collected by distributing questionnaires to all respondents filled in with several statements with five answer options that will be weighted with a score such as answers (Strongly Agree = 5, Agree = 4, Agree = 3, Disagree = 2, Strongly Disagree = 1). The statistical method used to test the hypothesis is to use multiple correlations with the help of SmartPLS software. After all the data in this study has been collected, then data analysis is carried out, which consists of descriptive statistical analysis, measurement model test, or outer model explaining the three essential components in explaining the relationship between the indicators and their latent variables, namely (convergent validity, discriminant validity, composite reliability) and the structural model test or inner model which consists of a coefficient of determination test (R Square), testing all hypotheses through direct effect testing and indirect.

Table 1. Operational Variable

Variable	Code	Indicator	Reference
Competence	X1.1	Knowledge of accounting principles and auditing standards	(Ismiyati, 2019; Lubis, 2020; Mutmainah et al., 2021)
	X1.2	Knowledge of the client's industry type	
	X1.3	Specific training and expertise	
	X1.4	Experience conducting audits	
	X1.5	Types of companies that have been audited	
	X1.6	Expertise in the field of audit methodology	
	X1.7	Ability to recommend audit results	
Accountability	X2.1	Motivation	(Priyambodo & Agus Endro, 2015)
	X2.2	Social obligations	
	X2.3	Length of time auditing clients	
Auditor Ethics	Z1.1	Adherence to the code of professional ethics scale	(Mariyanto & Praptoyo, 2017; Milasari & Sugiyanto, 2015)
	Z1.1	Independent of the client	
	Z1.3	Moral responsibility	
	Z1.4	Behavior in accordance with existing regulations	
Audit Quality	Y1.1	Misstatement detection	(Harjanto & Zulaikha, 2014; Siahaan & Simanjuntak, 2019)
	Y1.2	Compliance with Public Accountant Examination Standards	
	Y1.3	Compliance with Standard Operating Procedures	
	Y1.4	Audit Risk	
	Y1.5	Precautionary Principle	

Results and Discussion

Statistical Result

This study's respondents were auditors from a Makassar-based public accounting firm. After distributing the questionnaires, we received as many as 38 completed questionnaires from respondents. Table 2 summarizes the respondent's gender, education level, position in the KAP, and years of service.

Table 2. Characteristics of Respondents

Variable	Measurement	n	%
Gender	Man	29	76,32%
	Woman	9	23,68%
Education Level	D3	0	0%
	D4	0	0
	S1	27	71,05%
	S2	7	18,42%
	S3	4	10,53%
Length of work	< 3 Year	16	42,11%
	3-5 Year	8	21,05%
	5-10 Year	14	36,84%
	> 20 Year	0	0
Position in Office Public Accountant	Junior Auditors	18	47,37%
	Senior Auditors	14	36,84%
	Supervision	1	2,63%

	Manager	4	10,53%
	Partners	1	2,63%

In table 2, 38 respondents are auditors from 8 Public Accounting Firms in Makassar. A total of 29 auditors, or 76.32%, were male, while nine were female or 23.68%. There are 27 auditors with an undergraduate education level, or 71.05% of the total respondents. The education level of S2 is seven auditors or 18.42%. The doctoral education level is four auditors or 10.53%. Thus, it can be concluded that auditors dominate auditors at KAP with educational backgrounds; last bachelor’s degree, as many as 27 auditors or 71.05%. Auditors worked for less than three years, namely 16 auditors, or 42.11% of respondents. Meanwhile, those who worked for 3 to 5 years were eight auditors or 21.05%, and those who worked for 5 to 10 years were 14 auditors or 36.84%. A total of 14 auditors, or 36.84%, are senior auditors; one auditor, or 2.63%, are supervisor; one auditor, or 2.63%, are partners; and four auditors, or 10.53%, are managers.

The primary analysis method in this study uses the Structural Equation Model (SEM) approach. Testing was carried out with the help of the Smart PLS 3.0 program. Figure 2 below presents the full model SEM test results using PLS.

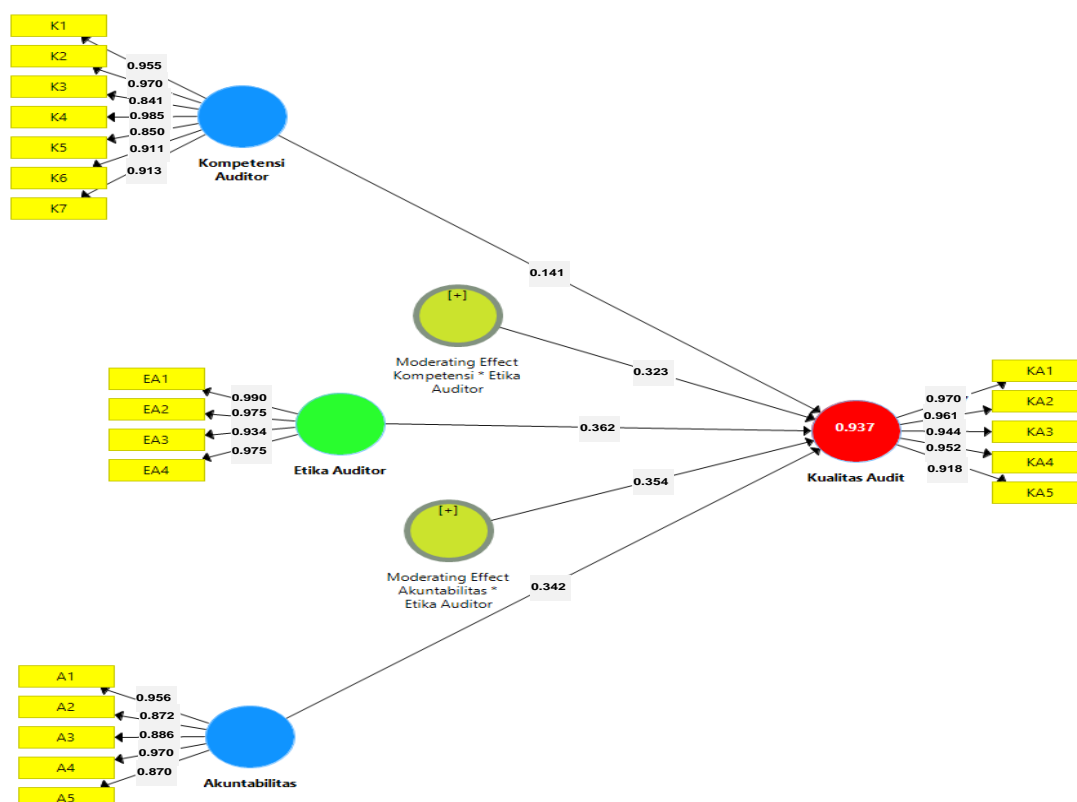


Figure 1. SEM Full Model Test Using Smart-PLS

Source: Data processed by SmartPLS, 2022

Based on the test results using smartPLS as shown in Figure 1, there is no loading factor value below 0.50, so you don't have to drop data to remove indicators that have a loading value below 0.50 to get a good model.

Table 3. Validity Test Results

Variable	Instrument	r-calculated	Info
Competence	X1.1	0.955	Valid
	X1.2	0.970	Valid
	X1.3	0.841	Valid
	X1.4	0.985	Valid
	X1.5	0.850	Valid
	X1.6	0.911	Valid
	X1.7	0.913	Valid
Accountability	X2.1	0.956	Valid
	X2.2	0.872	Valid
	X2.3	0.886	Valid
	X2.4	0.920	Valid
	X2.5	0.870	Valid
Auditor Ethics	Z1.1	0.990	Valid
	Z1.1	0.975	Valid
	Z1.3	0.934	Valid
	Z1.4	0.975	Valid
Audit Quality	Y1.1	0.970	Valid
	Y1.2	0.961	Valid
	Y1.3	0.944	Valid
	Y1.4	0.952	Valid
	Y1.5	0.918	Valid

Source: Data processed by PLS, 2022

Table 4. Discriminant Validity

Fornell-Larcker Criterion

	Accountability	Auditor Ethics	Competence	Audit Quality	Moderating Effect Accountability * Auditor Ethics	Moderating Effect Competence * Auditor Ethics
Accountability	0.899					
Auditor Ethics	0.511	0.967				
Competence	-0.201	-0.254	0.917			
Audit Quality	0.823	0.765	-0.065	0.947		
Moderating Effect Accountability * Auditor Ethics	0.504	-0.058	-0.022	0.479	1	
Moderating Effect Competence * Auditor Ethics	-0.024	-0.009	0.406	0.082	-0.201	1

Source: Data processed by PLS, 2022

Table 3 shows the estimated results of calculating the outer loading test using the PLS for the variable indicators of auditor competence, accountability, auditor ethics, and audit quality. These results indicate that all indicators used in this study are reflective indicators because they have a loading factor above 0.70; These results indicate that all construct

indicators in this study are declared valid to measure the construct variable audit quality.

Furthermore, the discriminant validity test was carried out by comparing each AVE square root to the correlation value between constructs. If the AVE square root value is higher than the correlation value between the constructs, it is declared to meet the Discriminant validity criteria (Ghozali, 2013). The display in table 4 shows that the diagonal is the square root value of AVE, and the value below is the correlation between constructs. The AVE square root value is higher than the correlation value, so it can be concluded that the model is valid because it meets discriminant validity.

Table 5. Cronbach's Alpha Test Results, Composite Reliability and AVE

	Cronbachs Alpha	Composite Reliability	AVE	Info
Competence	0.967	0.957	0.808	Reliable
Auditor Ethics	0.955	0.964	0.900	Reliable
Accountability	0.920	0.936	0.776	Reliable
Audit Quality	0.952	0.960	0.863	Reliable

Source: Data processed by PLS, 2022

The test results, as shown in table 5, show that the composite reliability and Cronbach alpha have a minimum value of 0.70. The AVE value generated by all constructs is above 0.50. This shows that the consistency and stability of the instrument used are high. In other words, all constructs, namely the variables of auditor competence, accountability, auditor ethics, and audit quality, have become fit measuring instruments, and all questions used to measure each construct have good reliability.

Table 6. R Square Variable Construct

	R Square
Audit Quality	0.920

Source: Data processed by PLS, 2022

Table 6 shows that the R-Square value for the audit quality variable is 0.920, which means that it is included in the strong category. The R-square value of audit quality is 0.920 or 92%, indicating that the audit quality variable can be explained by the auditor's competence, independence, and ethics, with ethics as the moderator variable, which is 92%. In comparison, the remaining 8% can be explained by other variables do not present in the study.

Table 7. Hypothesis Test based on Path Coefficient

	Original Sample	Sample Mean	Standard Error	T Statistics	P Values
Auditor Competency -> Audit Quality	0.141	0.131	0.065	2.169	0.040
Accountability -> Audit Quality	0.342	0.298	0.098	3.490	0.000
Auditor Ethics -> Audit Quality	0.362	0.459	0.077	4.701	0.000
Moderating Effect Competence * Auditor Ethics -> Audit Quality	0.233	0.096	0.058	4.017	0.000
Moderating Effect Accountability * Auditor Ethics -> Audit Quality	0.354	0.396	0.076	4.658	0.000

Source: Data processed by PLS, 2022

Testing the proposed hypothesis is carried out by testing the structural model (inner model) by looking at the path coefficients, which show the parameter coefficients and the statistical significance value of t. The significance of the estimated parameters can provide information regarding the relationship between research variables. The limit for rejecting and accepting the hypothesis proposed above is sig P Values < 0.05. The table below presents the estimated output for testing the structural model.

First Hypothesis Testing (H₁)

The first hypothesis states that auditor competence has a positive and significant effect on audit quality. The competence variable has a significant level of 0.040, less than 0.05, and the t-statistic value is > 1.96 (2.169 > 1.96). The parameter coefficient value is +0.141 indicating a positive influence on the dependent variable. This means that H₁ is accepted so that it can be said that auditor competence has a positive and significant effect on audit quality.

Second Hypothesis Testing (H₂)

The second hypothesis states that accountability has a positive and significant influence on audit quality. The accountability variable has a significant level of 0.000, less than 0.05, and the t-statistic value is > 1.96 (3,490 > 1.96). The parameter coefficient value is +0.342 indicating a positive influence on the dependent variable. This means that H₂ is accepted, so it can be said that auditor independence has a positive and significant effect on audit quality.

Third Hypothesis Testing (H₃)

The third hypothesis states that there is a positive and significant effect between auditor competence on audit quality by moderating auditor ethics. The competency variable has a significant level of 0.000, less than 0.05, and the t statistic value > 1.96 (4.017 > 1.96). The parameter coefficient value is +0.233 and is positive. This means that the value of variable Y will increase by 0.233 if the value of variable X₁, moderated by variable M, increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a direct relationship between the competence variable (X₁) and the audit quality variable (Y) moderated by the auditor ethics variable (M). The higher the competence with moderated auditor ethics, the audit quality will increase. This means that H₃ is accepted so that competence has a positive and significant effect on audit quality moderated by auditor ethics. This indicates that the auditor's ethics variable is a moderating variable for the effect of competence on audit quality.

Fourth Hypothesis Testing (H₄)

The fourth hypothesis states that there is a positive and significant influence between accountability on audit quality by moderating auditor ethics. The accountability variable has a significant level of 0.000, which is less than 0.05 and the t statistic > 1.96 (4,658 > 1.96). The parameter coefficient value is +0.354 and is positive. This means that the value of the Y variable will increase by 0.354 if the value of the X₂ variable moderated by the M variable increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a direct relationship between the accountability variable (X₂) and the audit quality variable (Y) moderated by the auditor ethics variable (M). The higher accountability with moderated auditor ethics, the audit quality will increase. This

means that H3 is accepted so that it can be said that accountability has a positive and significant effect on audit quality moderated by auditor ethics. This indicates that the variable of auditor ethics is a variable moderating the effect of accountability on audit quality.

Discussion

The results of testing the first hypothesis (H₁) reveal that Auditor Competency influences audit quality positively and considerably. The association between competency and audit quality is positive, indicating that if an auditor's level of competence improves, the audit quality will also improve. The auditor will utilize his knowledge and experience to perform his tasks so that his expertise and knowledge will continue to grow and support his auditing competence. The audit demands specialist knowledge and professionalism. These abilities are shaped not only by formal education but also by experience. Consequently, a competent auditor has appropriate audit knowledge and experience, will comprehend, and know numerous topics in greater depth, and will find it simpler to keep up with the increasingly difficult changes in his audit environment. Knowledge of the type of client industry, indicators of special training and expertise, indicators of experience in conducting audits, indicators of the kinds of companies that have been audited, indicators of expertise in the field of audit methodology, and indicators of knowledge of accounting principles and auditing standards are the most significant indicators in forming the auditor's competency variable. In addition to the ability indicator to recommend audit results, the minor component of the auditor's competence variable is the ability to recommend audit results. This study is based on the attribution theory proposed by Fritz Heider, who contends that a combination of internal qualities, such as talent and effort, and external pressures governs a person's conduct. Such as employment challenges or good fortune (Ikhsan & Ishak, 2005). Therefore, a competent auditor will use his skills to conduct an audit and produce quality results. This study is consistent with (Ilmiyati & Suhardjo, 2012; Ningsih, 2013; Purwanda & Harahap, 2015), demonstrating that expertise in performing audits benefits audit quality.

The second hypothesis test (H₂) results indicate that the accountability variable influences audit quality positively and considerably. This suggests that audit quality can be attained if the auditor is accountable. Accountability is the auditor's sense of responsibility in performing an audit job. Accountability is a social-psychological motivation that compels a person to fulfill his responsibilities to be accountable to his surroundings. The indicator of motivation contributes the greatest to the formation of the accountability variable, whereas the indicator of social obligation contributes the least. The auditor must be internally motivated to complete the audit assignment accurately. In addition, an auditor's motivation might influence the completion of his obligations and allow him to complete his work on time. This study is based on Fritz Heider's attribution theory, which contends that a combination of internal and external forces determines a person's behavior. Internal forces, such as ability or effort, come from within a person. External forces come from the outside, such as work difficulties or luck (Ikhsan & Ishak, 2005). Therefore, an auditor with solid accountability will be motivated to produce excellent outcomes. This study is consistent with (Abdullah, 2016; Febriyanti, 2014), which indicated that audit accountability favorably influences audit quality.

The results of testing the third hypothesis (H₃) indicate that if auditor ethics moderates the link between competence and audit quality, it has a positive and statistically significant

effect. The greater the auditor's competence, bolstered by auditor ethics, the higher the audit quality. This may occur because the auditors who work at the Public Accounting Firm in Makassar are highly professional and adhere to established professional principles when performing their jobs; hence, the auditor always questions and assesses critically the audit evidence he collects. The indicator of moral responsibility is the most influential in forming the auditor's ethics variable, followed by the indicators of Compliance with the code of professional ethics scale, independence toward clients, and behavior by existing regulations, each of which contributes a minor proportion to the formation of the auditor's ethics variable. This study is based on Fritz Heider's behavioral theory, which asserts that a person's conduct is governed by a combination of internal and external forces or variables originating from within and without, such as ability and effort (Ikhsan & Ishak, 2005). Therefore, a competent auditor will use his skills to conduct an audit and produce quality results. This study is consistent with research conducted by (Mariyanto & Praptoyo, 2017; Kharismatuti & Hadiprajitno, 2012), providing evidence that auditor competence and ethics have a beneficial impact on audit quality.

The results of testing the fourth hypothesis (H₄) indicate that accountability affects audit quality positively and considerably if auditor ethics moderates it. The greater the auditor's accountability, which is increased by auditor ethics, the higher the audit quality will be. To promote their professionalism as public accountants, auditors should be accountable when auditing customers. In addition to having a high level of accountability, an auditor conducting an audit must also pay close attention to the Auditing Standards and Code of Ethics, which are the reference for conducting audits, have been established and are generally applicable, and cannot be separated from auditing standards, to produce a high-quality audit. The indicator of moral responsibility is the most influential in forming the auditor's ethics variable, followed by the indicators of Compliance with the code of professional ethics scale, independence toward clients, and behavior by existing regulations, each of which contributes a minor proportion to the formation of the auditor's ethics variable. This study focuses on Fritz Heider's behavioral theory, which contends that a combination of internal and external forces determines a person's behavior. Internal forces, such as ability or effort, come from within a person. External forces include work difficulties or luck (Ikhsan & Ishak, 2005). Therefore, an auditor with great accountability to support their profession as a public accountant and is led by professional, ethical norms can deliver a quality audit. This study is consistent with (Priyambodo & Agus Endro, 2015) and provides evidence that auditor responsibility and ethics can positively influence audit quality.

Conclusions

According to the findings of this study, auditor competence has a favorable and significant effect on audit quality. The greater the auditor's competence, the higher the audit quality he will produce. Accountability has a substantial and positive impact on audit quality. The more excellent the auditor's accountability, the higher the audit quality. Competence has a positive and substantial effect on audit quality, which is mitigated by auditor ethics. The audit quality will grow according to the auditor's expertise as moderated by his or her ethics. Accountability positively and substantially impacts audit quality, which is moderated by

auditor ethics. The audit quality will grow according to the auditor's level of responsibility, as controlled by auditor ethics.

In particular, the capacity to recommend audit outcomes is a minor significant factor in determining the auditor's competence variable. Therefore, we recommend that auditors in public accounting firms receive more frequent training in auditing and problem analysis to enhance their analytic abilities. The social obligation indicator contributes the least to the variable measuring accountability. Therefore, auditors should receive social and psychological motivation to fulfill their responsibilities and take responsibility for their surroundings. Independent indicators of clients and behavioral indicators by existing regulations are the least significant in forming auditor ethics variables; the auditor should be independent and adhere to existing regulations when performing his duties, even if the client provides more resources when the auditor conducts an audit. Indicators of conformance with the Public Accountant Examination Standards (SPAP) are minor indicators in forming audit quality variables. The auditor should therefore use SPAP as a guideline for audit report work. Future research should include other variables not included in this study to understand the elements that can influence audit quality.

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